

THOMAS P. O'BRIEN  
United States Attorney  
SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division  
DARWIN THOMAS (SBN 80745)  
Assistant United States Attorney  
Room 7211, Federal Building  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone: (213) 894-2740  
Facsimile: (213) 894-0115  
E-mail: Darwin.Thomas@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	Case No. CV 08-04786 CAS (AJWx)
Petitioner,	)	
	)	<b>ORDER TO SHOW CAUSE</b>
vs.	)	
GEORGE E. McCALIP, Trustee of the	)	
Kenzington Fund Irrevocable Trust	)	
091597	)	
Respondent.	)	

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its *prima facie* case for judicial enforcement of the subject Internal Revenue Service ("IRS" and "Service") summons. *See* United States v. Powell, 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.

1 1995) (the Government's *prima facie* case is typically made through the sworn  
 2 declaration of the IRS agent who issued the summons); *accord*, United States v.  
 3 Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

4 Therefore, **IT IS ORDERED** that Respondent appear before this District Court  
 5 of the United States for the Central District of California, in Courtroom No.5,

6 ☒ United States Courthouse  
 312 North Spring Street, Los Angeles, California, 90012

7  
 8 ☐ Roybal Federal Building and United States Courthouse  
 255 E. Temple Street, Los Angeles, California, 90012

9  
 10 ☐ Ronald Reagan Federal Building and United States Courthouse  
 411 West Fourth Street, Santa Ana, California, 92701

11  
 12 ☐ Brown Federal Building and United States Courthouse  
 3470 Twelfth Street, Riverside, California, 92501

13 on September 8, 2008, at 10:00 a.m.,

14 and show cause why the testimony and production of books, papers, records, and other  
 15 data demanded in the subject Internal Revenue Service summonses should not be  
 16 compelled.

17 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,  
 18 Memorandum of Points and Authorities, and accompanying Declaration be served  
 19 promptly upon Respondent by any employee of the Internal Revenue Service or the  
 20 United States Attorney's Office, by personal delivery or by certified mail.

21 **IT IS FURTHER ORDERED** that within ten (10) days after service upon  
 22 Respondent of the herein described documents, Respondent shall file and serve  
 23 a written response, supported by appropriate sworn statements, as well as any desired  
 24 motions. If, prior to the return date of this Order, Respondent files a response with the  
 25 Court stating that Respondent does not desire to oppose the relief sought in the Petition,  
 26 nor wish to make an appearance, then the appearance of Respondent at any hearing  
 27  
 28

1 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to  
2 have complied with the requirements of this Order.

3 **IT IS FURTHER ORDERED** that all motions and issues raised by the  
4 pleadings will be considered on the return date of this Order. Only those issues raised  
5 by motion or brought into controversy by the responsive pleadings and supported by  
6 sworn statements filed within ten (10) days after service of the herein described  
7 documents will be considered by the Court. All allegations in the Petition  
8 not contested by such responsive pleadings or by sworn statements will be deemed  
9 admitted.

10  
11 DATED: This 22nd day of July, 2008.

12   
13 \_\_\_\_\_  
14 UNITED STATES DISTRICT JUDGE

15  
16 Presented By:

17 THOMAS P. O'BRIEN  
18 United States Attorney  
19 SANDRA R. BROWN  
20 Assistant United States Attorney  
Chief, Tax Division

21 \_\_\_\_\_  
22 DARWIN THOMAS  
Assistant United States Attorney

23 Attorneys for the United States of America,  
24 Petitioner  
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